



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

December 12, 2013

Via E-mail

Mr. Huang Wensheng  
Secretary to the Board of Directors  
China Petroleum & Chemical Corporation  
22 Chaoyangmen North Street  
Chaoyang District, Beijing, 100728  
The People's Republic of China

**Re: China Petroleum & Chemical Corporation  
Form 20-F for the Fiscal Year Ended December 31, 2012  
Filed April 11, 2013  
File No. 1-15138**

Dear Mr. Wensheng:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director

cc: Via E-mail  
Peter X. Huang  
Skadden, Arps, Slate, Meagher & Flom LLP